

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	:	Case No. 14-58250
	:	Chapter 7 (Judge Preston)
LARRY J. MCCLATCHEY	:	
	:	
Larry J. McClatchey	:	
	:	
Plaintiffs,	:	
	:	
vs.	:	Adv. Pro. No. 16-ap-2141
	:	
Internal Revenue Service, et al.	:	
	:	
Defendants.	:	

**SPECIAL LIMITED NOTICE OF APPEARANCE  
AND REQUEST FOR NOTICES ON BEHALF OF  
STATE OF OHIO DEPARTMENT OF TAXATION**

PLEASE TAKE NOTICE that the State of Ohio, Department of Taxation appears herein by its Counsel, BRIAN M. GIANANGELI, for the limited purpose of directing, pursuant to Fed. R. Bankr. P. 2002(g), that all notices given or required to be given in this case and all papers served or required to be served in this case, be given to and served at the address set forth for it in the schedules and also at the following address:

Brian M. Gianangeli  
The Law Office of Charles Mifsud, LLC  
6305 Emerald Parkway  
Dublin, OH 43016  
Phone – (614) 224-8313  
Fax – (614) 389-2294

PLEASE TAKE FURTHER NOTICE that the foregoing request includes not only the notices referred to in Fed. R. Bankr. P. 2002 but also includes, without limitation, any orders applications, motions, petitions, plans, pleadings, requests, complaints or other papers which affect or seek to affect in any way the procedural or equitable rights or interests of the State of Ohio.

This Special Limited Notice of Appearance is being filed for the sole purpose of notifying the Court and the parties of the address to be used for service of notices, orders, reports and pleadings. The undersigned does not have the authority or capacity to waive the sovereign immunity of the State of Ohio or to consent to this Court's jurisdiction over the State of Ohio. Accordingly, this Special Limited Notice of Appearance does not constitute a waiver of sovereign immunity by the State of Ohio or any of its departments, agencies, boards or instrumentalities.

Respectfully submitted,

/s/ Brian M. Gianangeli  
Brian M. Gianangeli (0072028)  
THE LAW OFFICE OF  
CHARLES MIFSUD, LLC  
Special Counsel to the Attorney General  
6305 Emerald Parkway  
Dublin, OH 43016  
Phone – (614) 224-8313  
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Attorney for The State of Ohio,  
Department Of Taxation

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing was served by US Mail and/or electronically via ECF, this 15th day of September, 2016 upon the following:

Larry J. McClatchey  
65 East State Street  
Suite 1800  
Columbus, OH 43215

Office of the U.S. Trustee  
170 North High Street, Suite 200  
Columbus, OH 43215-2417

Internal Revenue Service  
Department of the Treasury  
Internal Revenue Service  
Centralized Insolvency  
PO Box 7346  
Philadelphia, PA 19101-7346

/s/ Brian M. Gianangeli  
Brian M. Gianangeli (0072028)